

TREASURY – TAXATION  
DIVISION OF TAXATION

Unclaimed Personal Property  
Safe Deposit Boxes and Other Safekeeping Repositories; Policies and Procedures

**Readoption with Amendments: N.J.A.C. 18:13**

**Proposed:** October 16, 2000 at 32 N.J.R. 3751  
**Adopted:** November 16, 2000 by Stephen M. Sylvester, Administrator,  
Unclaimed Property, Division of Taxation  
**Filed:** November 17, 2000 as R. 2000 d. 499, without change.  
**Authority:** N.J.S.A. 46:30B-107

**Effective Date:** December 18, 2000  
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**Adoption notice can be found at 32 NJR 4451(b) (December 18, 2000 NJ Register)**